

**DECLARATION, POWER OF ATTORNEY, AND PETITION**

We, Carter R. Anderson, a citizen of the United States of America, residing at 1016 - 105<sup>th</sup> Street West, Inver Grove Heights, Minnesota 55077 and Russell L. Morris, a citizen of the United States of America, residing at 27845 Quarry Road, Lindstrom, Minnesota 55045, hereby declare that we verily believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled "ABUSE POTENTIAL REDUCTION IN ABUSABLE SUBSTANCE DOSAGE FORM", the specification of which is attached hereto.

We hereby state that we have reviewed and understand the contents of the said specification including the claims, as amended by any amendment specifically referred to in the Oath or Declaration.

We acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56.

We hereby appoint NIKOLAI & MERSEREAU, P.A., (Customer Number 23595), a professional association, consisting of the following attorneys/agents and the following attorneys/agents individually: Thomas J. Nikolai, Registration No. 19,283; Charles G. Mersereau, Registration No. 26,205; and Steven E. Kahm, Registration No.

30,860 of 820 International Centre, 900 Second Avenue South,  
Minneapolis, Minnesota 55402-3325; Telephone No. (612) 339-7461,  
our attorneys/agents with full power of substitution and revocation  
to prosecute this application and to transact all business in the  
Patent and Trademark Office connected therewith.

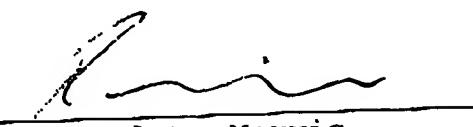
Please direct all telephone calls and correspondence to: C.  
G. Mersereau, Esq., at NIKOLAI & MERSEREAU, P.A., 820 International  
Centre, 900 Second Avenue South, Minneapolis, Minnesota 55402-3325.

We hereby declare that all statements made herein of our own  
knowledge are true and that all statements made on information and  
belief are believed to be true; and further that these statements  
were made with the knowledge that willful false statements and the  
like so made are punishable by fine or imprisonment, or both, under  
Section 1001 of Title 18 of the United States Code and that such  
willful false statements may jeopardize the validity of the  
application or any patent issued thereon.

(1)

  
Carter R. Anderson

(2)

  
Russell L. Morris

Date:

January 22, 2004. Date: January 22, 2004.